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July 23, 2008

BY FACSIMILE (212.805.7949)

Honorable P. Kevin Castel
 United States District Court for the Southern District of New York
 Daniel Patrick Moynihan
 United States Courthouse
 500 Pearl St., Room 2260
 New York, NY 10007

Re: Flash & Partners S.p.A. v. PRL USA Holdings, Inc., 08-cv-4827 (PKC)

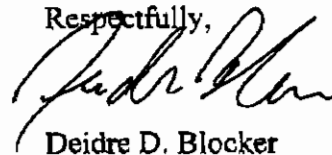
Dear Judge Castel:

We are counsel to defendant, PRL USA Holdings, Inc. ("Defendant"), in the above-identified action. We write to request an extension of time to respond to Flash and Partners S.p.A. ("Plaintiff")'s Complaint, and to serve Initial Disclosures, up to and including August 7, 2008.

This is Defendant's second request for an extension of time to respond to Plaintiff's Complaint. Defendant's response was originally due on June 24, 2008. The Court granted Defendant's first request for an extension of time up to and including July 24, 2008 to respond to the Complaint. The parties also agreed that Initial Disclosures would be served on July 24, 2008.

Defendant makes this second request because the parties are currently engaged in settlement negotiations and Defendant needs additional time to consider a specific settlement proposal. Counsel for plaintiff, Flash & Partners S.p.A., consents to the extension.

Respectfully,



Deidre D. Blocker

cc: Douglas V. Rigler, counsel for Plaintiff (via facsimile 703.685.0573)

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*Time to respond
 to complaint extended
 to August 7
 SO ORDERED
 [Signature]
 USDS*

7-23-08